

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 287 be amended to read as follows:

- 1 Page 99, delete lines 20 through 42, begin a new paragraph and
2 insert:
3 "SECTION 88. IC 36-1-8-14.2, AS AMENDED BY P.L.181-2006,
4 SECTION 61, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JANUARY 1, 2008]: Sec. 14.2. (a) As used in this section, the
6 following terms have the meanings set forth in IC 6-1.1-1:
7 (1) Assessed value.
8 (2) Exemption.
9 (3) Owner.
10 ~~(4) Person.~~
11 **(4) Personal property.**
12 (5) Property taxation.
13 (6) Real property.
14 (7) Township assessor.
15 (b) As used in this section, "PILOTS" means payments in lieu of
16 taxes.
17 (c) As used in this section, "property owner" means the owner of
18 ~~real~~ property described in **any of the following:**
19 **(1) IC 6-1.1-10-9.**
20 **(2) IC 6-1.1-10-12.**
21 **(3) IC 6-1.1-10-16.7.**
22 (d) Subject to the approval of a property owner, the governing body
23 of a political subdivision may adopt an ordinance to require the
24 property owner to pay PILOTS at times set forth in the ordinance with

respect to ~~real~~ property that is subject to an exemption under ~~IC 6-1.1-10-16.7~~, a statute listed in subsection (c) if:

(1) the improvements that qualify the real property for an exemption were begun or acquired; or

(2) the personal property that qualifies for an exemption was installed;

after December 31, 2001. The ordinance remains in full force and effect until repealed or modified by the governing body, subject to the approval of the property owner.

(e) The PILOTS must be calculated so that the PILOTS are in an amount equal to the amount of property taxes that would have been levied by the governing body for the political subdivision upon the real property described in subsection (d) if the property were not subject to an exemption from property taxation.

(f) PILOTS ~~shall be~~ are imposed as are property taxes and ~~shall be~~ are based on the assessed value of the ~~real~~ property described in subsection (d). **Except as provided in subsection (j),** the township assessors shall assess the real property described in subsection (d) as though the property were not subject to an exemption. **The personal property described in subsection (d) is subject to assessment as though the property were not subject to an exemption.**

(g) PILOTS collected under this section ~~shall be for property taxes first due and payable before 2008~~ are deposited in the ~~unit's~~ political subdivision's affordable housing fund established under IC 5-20-5-15.5 and used for any purpose for which the affordable housing fund may be used. **PILOTS collected under this section for property taxes first due and payable after 2007 are deposited in the political subdivision's:**

(1) affordable housing fund established under IC 5-20-5-15.5 and used for any purpose for which the affordable housing fund may be used; or

(2) general fund and used for any general fund purpose; **at the discretion of the governing body of the political subdivision.**

(h) PILOTS ~~shall be~~ are due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS ~~shall be~~ are treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.

(i) This section does not apply to a county that contains a consolidated city or to a political subdivision of the county."

Page 100, delete lines 1 through 20.

Page 101, delete lines 17 through 42, begin a new paragraph and insert:

"SECTION 90. IC 36-2-6-22 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008]: Sec. 22. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

(1) Assessed value.

(2) Exemption.

(3) Owner.

~~(4) Person.~~

(4) Personal property.

(5) Property taxation.

(6) Real property.

(7) Township assessor.

(b) As used in this section, "PILOTS" means payments in lieu of taxes.

(c) As used in this section, "property owner" means the owner of ~~real~~ property **that:**

(1) is described in:

(A) IC 6-1.1-10-9;

(B) IC 6-1.1-10-12; or

(C) IC 6-1.1-10-16.7; ~~that and~~

(2) is not located in a county containing a consolidated city.

(d) Subject to the approval of a property owner, the fiscal body of a county may adopt an ordinance to require the property owner to pay PILOTS at times set forth in the ordinance with respect to ~~real~~ property that is subject to an exemption under ~~IC 6-1.1-10-16.7~~. **a statute listed in subsection (c).** The ordinance remains in full force and effect until repealed or modified by the legislative body, subject to the approval of the property owner.

(e) The PILOTS must be calculated so that the PILOTS are in an amount equal to the amount of property taxes that would have been levied upon the ~~real~~ property described in subsection (d) if the property were not subject to an exemption from property taxation.

(f) PILOTS ~~shall be~~ **are** imposed in the same manner as property taxes and ~~shall be~~ **are** based on the assessed value of the ~~real~~ property described in subsection (d). **Except as provided in subsection (i),** the township assessors shall assess the real property described in subsection (d) as though the property were not subject to an exemption. **The personal property described in subsection (d) is subject to assessment as though the property were not subject to an exemption.**

(g) PILOTS collected under this section ~~shall be~~ **are** distributed in the same manner as if they were property taxes being distributed to taxing units in the county.

(h) PILOTS ~~shall be~~ **are** due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS ~~shall be~~ **are** treated in the same manner as taxes for purposes of all procedural and substantive provisions of law."

Page 102, delete lines 1 through 12.

Page 109, delete lines 29 through 42, begin a new paragraph and insert:

"SECTION 101. IC 36-3-2-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008]: Sec. 11. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

(1) Assessed value.

(2) Exemption.

(3) Owner.

~~(4) Person.~~

(4) Personal property.

(5) Property taxation.

(6) Real property.

(7) Township assessor.

(b) As used in this section, "PILOTS" means payments in lieu of taxes.

(c) As used in this section, "property owner" means the owner of ~~real~~ property **that:**

(1) is described in:

(A) IC 6-1.1-10-9;

(B) IC 6-1.1-10-12; or

(C) IC 6-1.1-10-16.7; that and

(2) is located in a county with containing a consolidated city.

(d) Subject to the approval of a property owner, the legislative body of the consolidated city may adopt an ordinance to require the property owner to pay PILOTS at times set forth in the ordinance with respect to ~~real~~ property that is subject to an exemption under ~~IC 6-1.1-10-16.7~~. **a statute listed in subsection (c).** The ordinance remains in full force and effect until repealed or modified by the legislative body, subject to the approval of the property owner.

(e) The PILOTS must be calculated so that the PILOTS are in an amount that is:

(1) agreed upon by the property owner and the legislative body of the consolidated city;

(2) a percentage of the property taxes that would have been levied by the legislative body for the consolidated city and the county upon the ~~real~~ property described in subsection (d) if the property were not subject to an exemption from property taxation; and

(3) not more than the amount of property taxes that would have been levied by the legislative body for the consolidated city and county upon the ~~real~~ property described in subsection (d) if the property were not subject to an exemption from property taxation.

(f) PILOTS ~~shall be~~ **are** imposed as are property taxes and ~~shall be~~ **are** based on the assessed value of the ~~real~~ property described in subsection (d). **Except as provided in subsection (i),** the township assessors shall assess the real property described in subsection (d) as though the property were not subject to an exemption. **The personal property described in subsection (d) is subject to assessment as**

- 1 **though the property were not subject to an exemption.**
2 (g) PILOTS collected under this section ~~shall be~~ **are** deposited in
3 the housing trust fund established under IC 36-7-15.1-35.5 and used for
4 any purpose for which the housing trust fund may be used.
5 (h) PILOTS ~~shall be~~ **are** due as set forth in the ordinance and bear
6 interest, if unpaid, as in the case of other taxes on property. PILOTS
7 ~~shall be~~ **are** treated in the same manner as taxes for purposes of all
8 procedural and substantive provisions of law."
9 Page 110, delete lines 1 through 33.
10 Renumber all SECTIONS consecutively.
(Reference is to ESB 287 as printed April 6, 2007.)

Representative Candelaria Reardon